

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE SOUTHERN DISTRICT OF NEW YORK

In re:	Chapter 11
DELPHI CORPORATION, et al.,	Case No. 05-44481 (RDD)
Debtors.	(Jointly Administered)

**OBJECTION OF MAGNESIUM ELECTRON, INC. TO
DEBTORS' NINTH OMNIBUS OBJECTION TO CLAIMS**

Magnesium Electron, Inc. ("MEI") hereby objects to the Debtors' Ninth Omnibus
Objection to Claims. In support of this objection MEI respectfully represents as follows:

1. On January 13, 2006, MEI filed a general unsecured proof of claim in the amount of \$518,452.00, relating to goods sold to the Debtor.
2. The Debtors' objection seeks to reduce MEI's claim to \$265,694.00.
3. The \$265,694.00 is comprised of the unpaid invoices attached hereto as Exhibit "A."
4. The Debtors also "short paid" the invoices attached hereto as Exhibit "B" in the amount of \$39,088.00.
5. Accordingly, MEI respectfully submits that the allowed amount of the general unsecured claim should be \$304,782.00 (\$265,694.00 + \$39,088.00).

WHEREFORE, Magnesium Electron, Inc. requests that the Debtors' Ninth Omnibus Objection to Claims be granted and denied in part to reduce the claim of Magnesium Electron, Inc. to the amount of \$304,782.00 and to allow the claim.

Dated: March 15, 2007

ARCHER & GREINER
A Professional Corporation
Attorneys for Magnesium Electron, Inc.

By: /s/ Stephen M. Packman
Stephen M. Packman

CERTIFICATION OF SERVICE

Copies of the Objection of Magnesium Electron, Inc. to Debtors' Ninth Omnibus

Objection to Claims were served this 15th day of March, 2007, upon the following in the manner indicated:

General Counsel
Delphi Corporation
5725 Delphi Drive
Troy, MI 48098
Via Facsimile: 248.813.2673

John William Butler, Jr., Esquire
John K. Lyons, Esquire
Joseph N. Wharton, Esquire
Skadden, Arps, Slate, Meagher & Flom, LLP
333 West Wacker Drive, Suite 2100
Chicago, IL 60606
Via Facsimile: 312.407.8501
Attorneys for Debtor

Chambers of the Honorable Robert D. Drain
US Bankruptcy Judge
US Bankruptcy Court for the
Southern District of New York
One Bowling Green, Room 610
New York, NY 10004
Via Hand Delivery

Dated: March 15, 2007

/s/ Stephen M. Packman
STEPHEN M. PACKMAN

2565386v1

EXHIBIT “A”

TELEPHONE: 908-782-7165 FAX: 908-782-7165
 1000 AT CIRCLE 5, PHILADELPHIA, NEW JERSEY 08101-3000

PAGE 1

BILL-TO
 DELPHI CATALYST
 ATTN: ACCOUNTS PAYABLE
 PO BOX 1679
 CATOOSA

REMIT-TO
 MAGNESIUM ELEKTRON, INC.
 LOCKBOX #2480
 P.O. BOX 8500
 PHILADELPHIA

INVOICE #
 0000014779

OK 74015

PA 19178-2480

INVOICE DATE
 9/21/05

SHIP-TO
 DELPHI CATALYST
 1301 MAIN PARKWAY

SOLD-TO
 DELPHI CATALYST
 PO BOX 1679
 CATOOSA OK 74015

INVOICE DUE DT
 10/21/05

CATOOSA

OK 74015

TERMS DESCRIPTION
 1% 30 DAYS

FOB DESCRIPTION
 PREPAID

CURRENCY
 USD

3 SK LOT# OX537G0102
 3 SK LOT# OX537G0101

CUSTOMER	ORDER	CUSTOMER PO NUMBER	SALES REP	ORIG INVOICE #
10480103	0013524	50144	2000	

RESOURCE	REL	CUSTOMER RES	PROM DT	PRC UM	UNIT PRICE	AMOUNT
RESOURCE DESCRIPTION			QTY SHIPPED		TERMS DESCRIPTION	
FF0229	0	1556	9/21/05	KG	18.580	16722.00
FZ01403 300 KG SACK			900.000000			
FF0229	0	1556	9/21/05	KG	18.580	16722.00
FZ01403 300 KG SACK			900.000000			

TERMS DISC	TOTAL SALES	TOTAL DISC	TOTAL TAX	TOTAL CHARGE	AMOUNT DUE
.00	33444.00	.00	.00	.00	33444.00

Pg:6 of 13

TERMS DISC	TOTAL SALES	TOTAL DISC	TOTAL TAX	TOTAL CHARGE	AMOUNT DUE
.00	16722.00	.00	.00	.00	16722.00

Creating the Future of Zirconium Chemicals
 908-762-3600 FAX 908-762-7768

BILL-TO
 DELPHI CATALYST
 ATTN: ACCOUNTS PAYABLE
 PO BOX 1679
 CATOOSA

OK 74015

SHIP-TO
 DELPHI CATALYST
 1301 MAIN PARKWAY

CATOOSA

OK 74015

TERMS DESCRIPTION -
 1% 30 DAYS

3 SK LOT# OX537F0102
 3 SK LOT# OX537F0101

CUSTOMER	ORDER	CUSTOMER PO NUMBER	SALES REP	ORIG INVOICE #
10480103	0013536	50185	2000	

RESOURCE	REL	CUSTOMER RES	PROM DT	PRC UM	UNIT PRICE	AMOUNT
RESOURCE DESCRIPTION			QTY SHIPPED		TERMS DESCRIPTION	
FF0212	0	1569	9/22/05	KG	18.580	39018.00
FZO1046/02 1543LB SACK ZRD1			2100.000000			
FF0212	0	1569	9/22/05	KG	18.580	39018.00
FZO1046/02 1543LB SACK ZRD1			2100.000000			

PAGE 1

REMIT-TO
 MAGNESIUM ELEKTRON, INC.
 LOCKBOX #2480
 P.O. BOX 8500
 PHILADELPHIA

INVOICE #
 0000014781

PA 19178-2480

INVOICE DATE
 9/22/05

SOLD-TO
 DELPHI CATALYST
 PO BOX 1679
 CATOOSA OK 74015

INVOICE DUE DT
 10/22/05

FOB DESCRIPTION
 PREPAID

CURRENCY
 USD

TERMS DISC	TOTAL SALES	TOTAL DISC	TOTAL TAX	TOTAL CHARGE	AMOUNT DUE
.00	78036.00	.00	.00	.00	78036.00

800-782-5800 FAX 808-782-7788
 Creating the Future of Zirconium Chemicals
 800-782-5800 FAX 808-782-7788

BILL-TO

DELPHI CATALYST
 ATTN: ACCOUNTS PAYABLE
 PO BOX 1679
 CATOOSA

OK 74015

REMIT-TO

MAGNESIUM ELEKTRON, INC.
 LOCKBOX #2480
 P.O. BOX 8500
 PHILADELPHIA

PA 19178-2480

PAGE 1

INVOICE #
 0000014782

INVOICE DATE
 9/22/05

INVOICE DUE DT
 10/22/05

SHIP-TO

DELPHI CATALYST
 1301 MAIN PARKWAY

CATOOSA

SOLD-TO

DELPHI CATALYST
 PO BOX 1679
 CATOOSA OK 74015

OK 74015

TERMS DESCRIPTION
 1% 30 DAYS

FOB DESCRIPTION
 PREPAID

CURRENCY
 USD

8 SK LOT# OX535F0103
 8 SK LOT# OX535F0102

CUSTOMER	ORDER	CUSTOMER PO NUMBER	SALES REP	ORIG INVOICE #
10480103	0013537	50144	2000	

RESOURCE	REL	CUSTOMER RES	FROM DT	PRC UM	UNIT PRICE	AMOUNT
RESOURCE DESCRIPTION			QTY SHIPPED		TERMS DESCRIPTION	
FF0229		0 1556	9/22/05	KG	18.580	44592.00
FZ01403	300 KG	SACK	2400.000000			
FF0229		0 1556	9/22/05	KG	18.580	44592.00
FZ01403	300 KG	SACK	2400.000000			

TERMS DISC	TOTAL SALES	TOTAL DISC	TOTAL TAX	TOTAL CHARGE	AMOUNT DUE
.00	89184.00	.00	.00	.00	89184.00

Creating for use of Zirconium Chemicals
 908-782-5500 FAX 908-782-7766

BILL-TO
 DELPHI CATALYST
 ATTN: ACCOUNTS PAYABLE
 PO BOX 1679
 CATOOSA

REMIT-TO
 MAGNESIUM ELEKTRON, INC.
 LOCKBOX #2480
 P.O. BOX 8500
 PHILADELPHIA

PAGE 1

INVOICE #
 0000014789

OK 74015

PA 19178-2480

INVOICE DATE
 9/21/05

SHIP-TO
 DELPHI CATALYST
 1301 MAIN PARKWAY
 CATOOSA

SOLD-TO
 DELPHI CATALYST
 PO BOX 1679
 CATOOSA OK 74015

INVOICE DUE DT
 10/21/05

OK 74015

TERMS DESCRIPTION
 1% 30 DAYS

FOB DESCRIPTION
 PREPAID

CURRENCY
 USD

2 SK LOT# OX530I0106

CUSTOMER	ORDER	CUSTOMER PO NUMBER	SALES REP	CRIG INVOICE #
10480103	0013523	50185	2000	

RESOURCE	REL	CUSTOMER RES	FROM DT	PRC UM	UNIT PRICE	AMOUNT
RESOURCE DESCRIPTION			QTY SHIPPED		TERMS DESCRIPTION	
FF0212	0	1569	9/21/05	KG	18.580	26012.00
FZ01046/02 1543LB SACK ZRD1			1400.000000			

TERMS DISC	TOTAL SALES	TOTAL DISC	TOTAL TAX	TOTAL CHARGE	AMOUNT DUE
.00	26012.00	.00	.00	.00	26012.00

Securing the Future of Zirconium Chemicals
 908-762-5600 FAX 908-762-7768 FLEMINGTON NEW JERSEY 08824

REMIT-TO
 MAGNESIUM ELEKTRON, INC.
 LOCKBOX #2480
 P.O. BOX 8500
 PHILADELPHIA

PAGE 1

BILL-TO
 DELPHI CATALYST
 ATTN: ACCOUNTS PAYABLE
 PO BOX 1679
 CATOOSA

INVOICE #
 0000014824

PA 19178-2480

SOLD-TO
 DELPHI CATALYST
 PO BOX 1679
 CATOOSA OK 74015

INVOICE DATE
 9/30/05

INVOICE DUE DT
 10/30/05

OK 74015

SHIP-TO
 DELPHI CATALYST
 1301 MAIN PARKWAY

CATOOSA

OK 74015

TERMS DESCRIPTION
 1 1/2 30 DAYS

FOB DESCRIPTION
 PREPAID

CURRENCY
 USD

4 SK LOT# OX537G0103

CUSTOMER	ORDER	CUSTOMER PO NUMBER	SALES REP	CRIG INVOICE #
10480103	0013571	50144	2000	

RESOURCE	REL CUSTOMER RES	FROM DT	PRC UM	UNIT PRICE	AMOUNT
RESOURCE DESCRIPTION		QTY SHIPPED		TERMS DESCRIPTION	
FFC229	0 1556	9/30/05	KG	18.580	22296.00
FZC1403	300 KG SACK	1200.000000			

TERMS DISC	TOTAL SALES	TOTAL DISC	TOTAL TAX	TOTAL CHARGE	AMOUNT DUE
.00	22296.00	.00	.00	.00	22296.00

EXHIBIT "B"

936-752-5630 FAX 908-782-7758 FLEMINGTON, NEW JERSEY 08822-5711 USA

BILL-TO

DELPHI AUTOMOTIVE SYSTEMS
ATTN: ACCOUNTS PAYABLE
PO BOX 1679
CATOOSA

OK 74015

REMIT-TO

MAGNESIUM ELEKTRON, INC.
LOCKBOX #2480
P.O. BOX 8500
PHILADELPHIA

PA 19178-2480

PAGE 1

INVOICE #

0000014267

INVOICE DATE

6/29/05

SHIP-TO

DELPHI AUTOMOTIVE SYSTEMS S/T
UPS SUPPLY/ ATTN: ALLAN PATTON
5445 N. BIRD CREEK AVE
CATOOSA

OK 74015

SOLD-TO

DELPHI AUTOMOTIVE SYSTEMS
PO BOX 1679
CATOOSA OK 74015

INVOICE DUE DT

8/28/05

TERMS DESCRIPTION

NET 60 DAYS

FOB DESCRIPTION

PREPAID

CURRENCY

USD

1 SACK LOT# OX520H0101
2 SACKS LOT# OX522I0101
2 SACKS LOT# OX522I0103

CUSTOMER	ORDER	CUSTOMER PO NUMBER	SALES REP	ORIG INVOICE #
10480103	0013072	50165	2000	

RESOURCE	REL CUSTOMER RES	PROM DT	PRC UM	UNIT PRICE	AMOUNT
RESOURCE DESCRIPTION		QTY SHIPPED		TERMS DESCRIPTION	
FF0212	0 1569	6/29/05	KG	18.680	1306.00
FZO1046/02 1543LB SACK ZRD1		700.000000			
FF0212	0 1569	6/29/05	KG	18.680	26152.00
FZO1046/02 1543LB SACK ZRD1		1400.000000			
FF0212	0 1569	6/29/05	KG	18.680	26152.00
FZO1046/02 1543LB SACK ZRD1		1400.000000			

TERMS DISC	TOTAL SALES	TOTAL DISC	TOTAL TAX	TOTAL CHARGE	AMOUNT DUE
.00	65380.00	.00	.00	.00	65380.00

Pd 9/30/05 (52,304-)
Bal Due 13,076 -

MEI
FAX 908-782-7768 FLEMINGTON NEW JERSEY 08520-2111 USA

BILL-TO
DELPHI CATALYST
ATTN: ACCOUNTS PAYABLE
PO BOX 1679
CATOOSA

OK 74015

SHIP-TO
DELPHI CATALYST
1301 MAIN PARKWAY
CATOOSA

OK 74015

TERMS DESCRIPTION
NET 60 DAYS

REMIT-TO
MAGNESIUM ELEKTRON, INC.
LOCKBOX #2480
P.O. BOX 8500
PHILADELPHIA

PA 19178-2480

SOLD-TO
DELPHI CATALYST
PO BOX 1679
CATOOSA OK 74015

PAGE 1

INVOICE #
0000014396

INVOICE DATE
7/26/05

INVOICE DUE DT
9/24/05

FOB DESCRIPTION
PREPAID

CURRENCY
USD

1 SACK LOT# OX520H0102
2 SACKS LOT# OX522I0101
2 SACKS LOT# OX522I0103

CUSTOMER	ORDER	CUSTOMER PO NUMBER	SALES REP	ORIG INVOICE #
10480103	0013194	50185	2000	

RESOURCE	REL CUSTOMER RES	PROM DT	PRC UM	UNIT PRICE	AMOUNT
RESOURCE DESCRIPTION		QTY SHIPPED		TERMS DESCRIPTION	
FF0212	0 1569	7/26/05	KG	18.580	13006.00
FZO1046/02 1543LB SACK ZRD1		700.000000			
FF0212	0 1569	7/26/05	KG	18.580	26012.00
FZO1046/02 1543LB SACK ZRD1		1400.000000			
FF0212	0 1569	7/26/05	KG	18.580	26012.00
FZO1046/02 1543LB SACK ZRD1		1400.000000			

TERMS DISC	TOTAL SALES	TOTAL DISC	TOTAL TAX	TOTAL CHARGE	AMOUNT DUE
.00	65030.00	.00	.00	.00	65030.00

Pl 9/30/05
Bal Due
(39,018-)
26,012-